TRI Research Fundamentals Seminar Series

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Office of Sponsored Programs Administrative Network (OSSPAN)
“BUDGETING FOR GRANTS”

An overview for developing a grant application budget.... From Concept to Calculation
OBJECTIVES

• EXPLAIN THE IMPORTANCE OF A WELL-CONSTRUCTED GRANT PROPOSAL BUDGET AND BUDGET JUSTIFICATION

• BECOME FAMILIAR WITH THE STEPS THAT MUST BE TAKEN PRIOR TO PREPARING A PROPOSAL BUDGET

• REVIEW THE WHO, WHAT, WHEN, WHERE AND HOW OF BUDGETING

• ANSWER ANY QUESTIONS YOU MAY HAVE
WHAT IS A RESEARCH BUDGET?
THE BUDGET IS THE FINANCIAL EXPRESSION OF YOUR PROJECT

A RESEARCH BUDGET IS A CATEGORICAL LIST OF ANTICIPATED PROJECT COSTS THAT REPRESENT THE PRINCIPAL INVESTIGATOR’S BEST ESTIMATE OF THE FUNDS NEEDED TO SUPPORT THE WORK DESCRIBED IN A PROPOSAL, WITHIN A SPECIFIED TIME PERIOD

THE BUDGET SHOULD TELL THE ‘STORY’ OF YOUR PROJECT
PURPOSE OF THE BUDGET
WHY IS A RESEARCH BUDGET IMPORTANT?

• DEMONSTRATES HOW MUCH THE PROJECT WILL COST
• THE BUDGET WILL TELL THE SPONSOR **INSTANTLY** IF YOU HAVE A DETAILED PLAN FOR YOUR RESEARCH PROJECT
• SERVES AS A PLAN FOR HOW YOUR ORGANIZATION WILL OPERATE THE PROJECT
• A CLEAR, CONCISE BUDGET, SUPPORTED BY A STRONG BUDGET JUSTIFICATION, CAN INCREASE THE CHANCES OF A PROPOSAL BEING FUNDED
BUDGETS ARE THE “REALITY CHECK” FOR THE PROJECT, MADE UP OF COSTS THAT CAN BE EXPLAINED OR VERIFIED AND ARE REALITY-BASED

NO “EDUCATED GUESSES” OR “OFF THE WALL ESTIMATES”. OBTAIN QUOTES AND ESTIMATES ON EXPENSES
BUDGET PREPARATION STEPS

PLAN AHEAD

- DETAILED BUDGETING TAKES TIME
- SET UP MEETINGS WITH KEY PROJECT INDIVIDUALS AND INCLUDE THOSE CREATING YOUR BUDGET
- READ THE ENTIRE FUNDING OPPORTUNITY ANNOUNCEMENT
- CREATE A TIMELINE
BUDGET PREPARATION STEPS

• LOCATE AND REVIEW FUNDING AGENCY GUIDELINES (FOA, RFA, PA)
• CHECK THE EXPIRATION DATE ON THE RFA
  • BE SURE TO CLICK ON ALL LINKS INCLUDED SO THAT IMPORTANT PRE SUBMISSION INFORMATION IS NOT MISSED

• KNOW YOUR LIMITS:
  • RESTRICTIONS, INCLUDING LIMITS ON OVERHEAD (F&A COSTS), OR ADMINISTRATIVE FEES

• IDENTIFY THE EARLIEST START DATE (IF NONE, ESTABLISH ONE)

• IDENTIFY DIFFERENCES BETWEEN GENERAL AGENCY AND SPECIFIC PROGRAM ANNOUNCEMENT GUIDELINES

• IDENTIFY ALL SPECIAL FORMS OR FORMATS, SCHEDULES, REQUIRED COST BREAKDOWNS BY CATEGORY AND ANY OTHER SPECIAL BUDGETARY CONDITIONS
READ AND INTERPRET THE GUIDELINES FOR BUDGET PREPARATION CAREFULLY....THEY WILL BECOME THE “RULES” WHEN THE PROJECT IS FUNDED
# ALLOWABLE COSTS VS. UNALLOWABLE COSTS

### ALLOWABLE EXPENSES:
- *Are allocable*
- *Are reasonable*
- Treated consistently across campus

- Animals contingent upon compliance with policies
- Personnel
- Fringe benefits
- Consultant services
- Equipment
- Meals when justified by applicant as integral and necessary part of a conference
- Supplies
- Publication costs
- Registration fees

### UNALLOWABLE EXPENSES:
- Entertainment
- Alcoholic beverages
- Commencement convocation costs
- Fines and penalties
- Medical liability insurance
- Memberships
- Lobbying
- Fund raising
- Donations
- General administrative equipment
TYPES OF EXPENSES

- ALLOWABLE EXPENSE CAN BE CHARGED TO GRANTS AS EITHER A DIRECT EXPENSE, OR AN INDIRECT (F&A) EXPENSE
- DIRECT EXPENSES ARE PAID STRAIGHT FORWARDLY (DIRECTLY) FROM THE GRANT
- F&A EXPENSES ARE PAID BY THE INSTITUTION AND THEN REIMBURSED BY THE GRANT THROUGH A NEGOTIATED F&A RATE

NOTE:
THE SALARIES OF ADMINISTRATIVE AND CLERICAL STAFF SHOULD NORMALLY BE TREATED AS F&A COSTS.

ITEMS SUCH AS OFFICE SUPPLIES, POSTAGE, LOCAL TELEPHONE, AD MEMBERSHIPS SHALL MORMALLY BE TREATED AS F&A COSTS. EXPENDITURES FOR GENERAL PURPOSE EQUIPMENT ARE UNALLOWABLE AS DIRECT CHARGES.

GRAY AREA: IF YOUR PROJECT NEEDS LAPTOPS TO SEND PERSONNEL OUT IN THE FIELD TO GATHER DATA, THOSE COULD BE AN ALLOWABLE COST.
COST ACCOUNTING COMPLIANCE

• “EDUCATIONAL INSTITUTIONS THAT RECEIVE AGGREGATE SPONSORED AGREEMENTS TOTALLY $25 MILLION OR MORE…SHALL DISCLOSE THEIR COST ACCOUNTING PRACTICES BY FILLING A DISCLOSURE STATEMENT (DS-2)”

THE DS-2 IS A DOCUMENT WHICH STIPULATES COMPLIANCE WITH FEDERAL REGULATIONS, AND SPECIFIC INSTITUTIONAL TREATMENT OF COSTS WHERE THE UNIFORM GUIDANCE DOES NOT MANDATE SPECIFIC COST ACCOUNTING PRACTICES
COST ACCOUNTING PRINCIPLES

• ONCE A DIRECT COST; ALWAYS A DIRECT & ONCE AN INDIRECT COST; ALWAYS AN INDIRECT COST

• THE FUNDAMENTAL REQUIREMENT FOR COSTING EXPENSES TO FEDERAL GRANTS SAYS THAT AS AN INSTITUTION, WE MUST CARGE EXPENSES TO FEDERAL GRANTS CONSISTENTLY, IF INCURRED FOR “LIKE PURPOSES”. EXCEPTIONS TO THE CONSISTENT TREATMENT ARE ALLOWABLE IN THE CASES OF “UNLIKE CIRCUMSTANCES”.
LIKE PURPOSES & UNLIKE CIRCUMSTANCES

• A COMPUTER ATTACHED TO A PIECE OF RESEARCH EQUIPMENT IN THE LAB, OR A NOTEBOOK COMPUTER USED IN THE FIELD TO RECORD INFORMATION ON RESEARCH SUBJECTS, SERVE DIFFERENT PURPOSES AND ARE EXAMPLES OF UNLIKE CIRCUMSTANCES AS THEY RELATE TO THE SCOPE OF EACH PROJECT THEY ARE BUDGETED ON

• THERE IS AN ARGUMENT THAT THESE CAN BE TREATED DIFFERENTLY FROM THE FACULTY MEMBER’S COMPUTER ON HIS/HER DESK
UAMS ADMINISTRATIVE GUIDE POLICY

• UAMS ADMINISTRATIVE GUIDE POLICY 8.3.17 PROVIDES DEFINITIONS OF TERMS AND EXAMPLES OF SPECIFIC COSTS ASSOCIATED WITH THE TREATMENT OF F&A EXPENSES AS DIRECT EXPENDITURES. FAMILIARITY WITH THESE DEFINITIONS AND EXAMPLES IS IMPORTANT IN ORDER TO PROVIDE CONSISTENT TREATMENT OF COSTS

• ANY QUESTIONS ABOUT THE POLICY SHOULD BE DIRECTED TO TY STEPHENS, DIRECTOR OF COST ACCOUNTING
EXAMPLE OF EXPENSE TREATMENT

• THE SALARY EXPENSE OF AN ADMINISTRATIVE ASSISTANT PROCESSING A TRAEL EXPENSE ACCOUNT FOR A P.I., WOULD BE AN F&A EXPENSE

• THE SALARY EXPENSE OF AN ADMINISTRATIVE ASSISTANT MAKING ALL ARRANGEMENTS FOR A CONFERENCE, COULD BE A DIRECT EXPENSE ON A CONFERENCE GRANT—IT DEPENDS ON THE TYPE OF GRANT MECHANISM

• IN ONE INSTANCE, THE ACTION HAS NO IMPACT ON THE SCOPE OF THE PROJECT. IN THE OTHER, THERE IS A DIRECT BENEFIT TO THE GRANT
WHEN CAN “UNLIKE CIRCUMSTANCES” BE CHARGED TO MY GRANT

- Unlike circumstances should be identified in the grant proposal, so that determination of the inconsistent treatment of an expense can be approved or disapproved prior to the award.

- The unlike circumstance treatment must be justified in the proposal, so that the justification can be reviewed by the department, college and ORSP prior to submission.

- UAMS Policy 8.3.17 stipulates that “…approval for direct expensing costs that normally would be F&A expenses will only be given for those expenses specifically identified in the justification.

- Approval of a specific expense does not provide blanket approval to treat other costs inconsistently.
MAJOR BUDGET CATEGORIES

- PERSONNEL COSTS (SALARIES)
- FRINGE BENEFITS
- TRAVEL
- RESEARCH SUPPLIES AND MATERIALS
- PARTICIPANT INCENTIVES
- PATIENT CARE COSTS
- CONSULTANTS
- TUITION & FEES (NEED TO INCLUDE WITH GRAD STUDENTS)
- EQUIPMENT
- SUBCONTRACTS
- OTHER DIRECT COSTS
- FACILITIES AND ADMINISTRATIVE COSTS (F&A)
THE WHO, WHAT, WHEN, WHERE AND HOW OF GRANT BUDGETS

• REMEMBER: YOUR BUDGET MUST BE ABLE TO STAND ON IT’S OWN AND ANSWER QUESTIONS ABOUT YOUR PROPOSAL (NOT RAISE QUESTIONS)

• A GRANT BUDGET IS LIKE A GOOD NEWS ARTICLE.

• USE THE FAMILIAR MNEMONIC (WHO, WHAT, WHEN, WHERE, HOW AND WHY?)
TYPES OF BUDGETS

MODULAR BUDGET
REQUEST UP TO A TOTAL OF $250,000 OF DIRECT COSTS PER YEAR (IN MODULES OF $25,000, EXCLUDING CONSORTIUM F&A COSTS)

MODULAR BUDGET JUSTIFICATION SHOULD INCLUDE:
PERSONNEL JUSTIFICATION
CONSORTIUM JUSTIFICATION
ADDITIONAL NARRATIVE JUSTIFICATION
• (EXPLAINS VARIATIONS IN THE NUMBER OF MODULES REQUESTED ANNUALLY)

DETAILED BUDGET
SEE RFA FOR BUDGET CEILING PER YEAR
INCLUDES A DETAILED BUDGET JUSTIFICATION
WHO?
WHO WILL CARRY OUT YOUR PROJECT?

DETERMINE THE AMOUNT OF TIME (EFFORT) THAT FACULTY AND STAFF WILL SPEND ON THE PROJECT AND BE REALISTIC ABOUT WHAT EACH INDIVIDUAL CAN ACCOMPLISH AND THE TIME NECESSARY TO DO THE WORK

FACULTY- (PI Must include at minimum 1% effort)

Calendar months
(12 months x 10% effort = 1.2 calendar months)

Calculating “person months”:
https://grants.nih.gov/grants/policy/person_months_faqs.htm
WHO?

• SUPPORT STAFF
  ➢ INCLUDES RESEARCH ASSOCIATES AND ASSISTANTS, TECHNICAL WRITERS, PROGRAM MANAGERS, LAB TECHNICIANS AND TECHNOLOGISTS, ETC.

• SUPERVISORY STAFF
  ➢ EVEN IF THEY ONLY SPEND A FRACTION OF THEIR TIME ON A PROJECT, THEIR SALARIES SHOULD BE INCLUDED.
WHO?
CONSULTANTS

• NON-UAMS EMPLOYEES
• NOT A SUBCONTRACTOR. HAVE NO SUBSTANTIAL
  PROGRAMMATIC INVOLVEMENT
• FEE-FOR-SERVICE WITH AN ASSOCIATED RATE
  AND NUMBER OF HOURS, OR A PRE-DETERMINED
  FLAT FEE
• PROVIDE A LETTER OF SUPPORT WITH RATE AND
  TOTAL HOURS OR TIME PERIOD IT WILL TAKE TO
  DO THE WORK
• IF RETIRED FROM UAMS, MUST HAVE NOT
  WORKED FOR UAMS WITHIN THE PAST YEAR
WHO?
OTHER SIGNIFICANT CONTRIBUTOR

• BE VERY CAREFUL NOT TO CONFUSE THE CONSULTANT ROLE WITH THE OTHER SIGNIFICANT CONTRIBUTOR (OSC) ROLE

• AN OTHER SIGNIFICANT CONTRIBUTOR (OSC) HAS NO MEASURABLE EFFORT AND IS UTILIZED ON AN ‘AS-NEEDED’ BASIS ONLY

• NO SALARY BUDGETED
WHO?
UAMS GRADUATE STUDENTS / POST DOCTORAL STUDENTS

UAMS GRADUATE STUDENTS:
• ALL NEW PROPOSALS, INCLUDING RESUBMISSIONS, COMPETING RENEWALS AND SUPPLEMENTS, THAT INCLUDE SALARY / STIPENDS FOR GRADUATE STUDENTS WHERE TUITION IS AN ALLOWABLE COST, MUST BUDGET APPROPRIATE AMOUNTS FOR TUITION AND FEES

Useful tip

• [http://gradschool.uams.edu/new-students/new-student-information-tuition-health-insurance/](http://gradschool.uams.edu/new-students/new-student-information-tuition-health-insurance/)
WHO?
SUBAWARDS / CONSORTIUMS

INCLUDE:
• OTHER INSTITUTIONS
• COMMERCIAL COMPANIES

INVOLVEMENT:
• SUBCONTRACTOR HAS SUBSTANTIVE PROGRAMMATIC INVOLVEMENT
• CAN BE KEY PERSONNEL
• CAN BE CO-AUTHOR ON RESULTING PUBLICATIONS
WHO?

SUBAWARDS / CONSORTIUMS CONT’D.

BEFORE SUBMITTING THE PROPOSAL, DOWNLOAD THE SUBAWARD INFORMATION SHEET FROM THE LINK BELOW AND COMPLETE AND SEND TO OBTAIN FROM THE SUB-AWARDEE THE FOLLOWING:

• BUDGET FORMS
• BUDGET JUSTIFICATION
• SCOPE OF WORK
• BIO-SKETCHES OF ALL KEY PERSONNEL
• FACILITIES AND RESOURCES PAGE
• PHS 398 CHECKLIST
• LETTER(S) OF SUPPORT
• NOTE: READ RFA TO DETERMINE IF MORE OR LESS IS REQUIRED

WHAT?
WHAT OTHER DIRECT COSTS ARE NEEDED?

DIRECT COSTS DEFINED: COSTS SPECIFICALLY RELATED TO RUNNING THE PROJECT.

IN ADDITION TO PERSONNEL, LIST ALL DIRECT EXPENSES THAT YOU MUST HAVE TO MEET THE SCOPE OF THE PROJECT

- MATERIALS AND SUPPLIES
- TRAVEL
- POSTAGE
- OTHER MAILING EXPENSES
- SPECIAL SPACE RENTALS
- SERVICE FEES
- EQUIPMENT AND RELATED SERVICE CONTRACTS
- CONSULTANTS
- CONSULTANTS AND SUB-CONTRACTORS
INDIRECT COSTS DEFINED: COSTS INCURRED FOR COMMON
OR JOINT OBJECTIVES, WHICH CANNOT BE IDENTIFIED TO A
SPECIFIC DIRECT COST ACTIVITY, BUT ARE NEEDED IN ORDER
TO OPERATE YOUR ORGANIZATION.

- FACILITIES (CURRENT OFFICE SPACE) AND UTILITIES
- ADMINISTRATIVE AND CLERICAL SALARIES
- LOCAL TELEPHONE
- GENERAL OFFICE SUPPLIES (UNLESS SPECIFIC TO
  OUTCOME OF THE PROJECT)
- GENERAL COMPUTER SUPPLIES
- GENERAL PURPOSE SOFTWARE
- INSURANCE
- ACCOUNTING
- BANKING FEES
WHEN?
WHEN WILL YOUR PROJECT TAKE PLACE?

DEFINE PROJECT PERIOD OF PERFORMANCE:

• CLEARLY DEFINE THE START AND END DATES

• BE SURE TO CHECK THE RFA FOR THE EARLIEST START DATE ALLOWED

WHEN STATING SPECIFIC ITEMS YOU NEED TO COMPLETE THE SCOPE OF THE PROJECT, BE SURE TO STATE POINTS IN TIME THAT YOU WILL NEED FUNDS FOR THOSE SPECIFIC EXPENSES.

SCENARIO: YOU HAVE A 5 YEAR BUDGET PROJECT PERIOD. DATA ANALYSIS IS ONLY NEEDED TOWARD THE END OF THE PROJECT. NEEDED ONLY TOWARD THE END OF THE PROJECT PERIOD. SOLUTION: INCLUDE EFFORT FOR A BIOSTATISTICIAN IN YEARS 4 & 5, BUT NOT IN YEARS 1 & 2.
WHERE?
WHERE WILL YOUR PROJECT TAKE PLACE?

THE LOCATION OF THE PROJECT CAN BE EXPRESSED IN SEVERAL WAYS:

INCLUDE ANY OCCUPANCY COSTS (RENT, UTILITIES, ETC.) AS WELL AS ANY ADDITIONAL SPACES YOU WILL HAVE TO RENT.

CONSIDER THAT OCCUPANCY COSTS EFFECT INDIRECT COSTS, INDICATING THAT AT LEAST PART OF THE PROGRAM WILL TAKE PLACE IN YOUR OFFICES.

INCLUDING SPECIFIC RENTAL COSTS: WILL SHOW THAT YOU ARE OPERATING OUTSIDE OF YOUR HOME SPACE. IF THAT EXTRA SPACE IS DONATED, GIVE THE RELATED DETAILS.
## BUDGET EXAMPLE
### PERSONNEL

<table>
<thead>
<tr>
<th>AP #</th>
<th>Personnel</th>
<th>Role</th>
<th>FY19 Base</th>
<th>YR 1 added 3%</th>
<th>YR 2 added 3%</th>
<th>YR 3 added 3%</th>
<th>YR 4 added 3%</th>
<th>YR 5 added 3%</th>
<th>STARTING SALARY</th>
<th>Salary Cap $189,600</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Salary Cap $189,600</td>
<td></td>
</tr>
<tr>
<td>INVESTIGATOR 1</td>
<td>PI</td>
<td>$350,000</td>
<td>$189,600</td>
<td>$189,600</td>
<td>$189,600</td>
<td>$189,600</td>
<td>$189,600</td>
<td>$189,600</td>
<td>$189,600</td>
<td></td>
</tr>
<tr>
<td>INVESTIGATOR 2</td>
<td>Co-Investigator</td>
<td>$150,000</td>
<td>$154,500</td>
<td>$159,135</td>
<td>$163,909</td>
<td>$168,826</td>
<td>$173,891</td>
<td>$164,052</td>
<td>$164,052</td>
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</tr>
<tr>
<td>INVESTIGATOR 3</td>
<td>Co-Investigator</td>
<td>$85,000</td>
<td>$87,550</td>
<td>$90,177</td>
<td>$92,882</td>
<td>$95,668</td>
<td>$98,538</td>
<td>$92,963</td>
<td>$92,963</td>
<td></td>
</tr>
<tr>
<td>STAFF TO BE HIRED</td>
<td>Project Coordinator</td>
<td>$50,000</td>
<td>$51,500</td>
<td>$53,045</td>
<td>$54,636</td>
<td>$56,275</td>
<td>$57,964</td>
<td>$54,684</td>
<td>$54,684</td>
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</tr>
<tr>
<td>STUDENT</td>
<td>Graduate Student</td>
<td>$25,000</td>
<td>$25,750</td>
<td>$26,523</td>
<td>$27,318</td>
<td>$28,138</td>
<td>$28,982</td>
<td>$27,342</td>
<td>$27,342</td>
<td></td>
</tr>
<tr>
<td>STAFF TO BE HIRED</td>
<td>Research Asst.</td>
<td>$43,500</td>
<td>$44,805</td>
<td>$46,149</td>
<td>$47,534</td>
<td>$48,960</td>
<td>$50,428</td>
<td>$47,575</td>
<td>$47,575</td>
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</tr>
</tbody>
</table>
### BUDGET EXAMPLE

**PERSONNEL**

<table>
<thead>
<tr>
<th>NAME</th>
<th>ROLE ON PROJECT</th>
<th>MONTHS DEVOTED TO PROJECT</th>
<th>INST. BASE SALARY</th>
<th>SALARY REQUESTED</th>
<th>FRINGE BENEFITS</th>
<th>TOTALS</th>
<th>Effort</th>
<th>Fringe</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVESTIGATOR 1</td>
<td>PI</td>
<td>6.00</td>
<td>$189,600</td>
<td>$94,800</td>
<td>$14,220</td>
<td>$109,020</td>
<td>50.00%</td>
<td>15.00%</td>
</tr>
<tr>
<td>INVESTIGATOR 2</td>
<td>Co-Investigator</td>
<td>3.00</td>
<td>$164,052</td>
<td>$41,013</td>
<td>$8,203</td>
<td>$49,216</td>
<td>25.00%</td>
<td>20.00%</td>
</tr>
<tr>
<td>INVESTIGATOR 3</td>
<td>Co-Investigator</td>
<td>3.00</td>
<td>$92,963</td>
<td>$23,241</td>
<td>$4,183</td>
<td>$27,424</td>
<td>25.00%</td>
<td>18.00%</td>
</tr>
<tr>
<td>STAFF TO BE HIRED</td>
<td>Project Coordinator</td>
<td>1.80</td>
<td>$54,684</td>
<td>$8,203</td>
<td>$2,379</td>
<td>$10,582</td>
<td>15.00%</td>
<td>29.00%</td>
</tr>
<tr>
<td>STUDENT</td>
<td>Graduate Student</td>
<td>12.00</td>
<td>$27,342</td>
<td>$27,342</td>
<td>-</td>
<td>$27,342</td>
<td>100.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>STAFF TO BE HIRED</td>
<td>Research Asst.</td>
<td>7.80</td>
<td>$47,575</td>
<td>$30,924</td>
<td>$8,968</td>
<td>$39,892</td>
<td>65.00%</td>
<td>29.00%</td>
</tr>
</tbody>
</table>

**SUBTOTALS**

- **7/1/2019**: $225,523
- **6/30/2020**: $37,953
- **TOTAL**: $263,476
## BUDGET EXAMPLE

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EQUIPMENT OVER $5K PER UNIT (Itemize)</strong></td>
<td>$8,000</td>
</tr>
<tr>
<td><strong>TRAVEL</strong></td>
<td></td>
</tr>
<tr>
<td>International Travel PI and CO-I</td>
<td>$5,000</td>
</tr>
<tr>
<td>Domestic Travel- PI and CO-I</td>
<td>$3,000</td>
</tr>
<tr>
<td><strong>PARTICIPANT/TRAINEE SUPPORT COSTS</strong></td>
<td></td>
</tr>
<tr>
<td><strong>OTHER DIRECT COSTS CATEGORIES (Itemize by category)</strong></td>
<td></td>
</tr>
<tr>
<td>Tuition/Fees/Health Insurance</td>
<td>$8,000</td>
</tr>
<tr>
<td>Stipends</td>
<td>$8,000</td>
</tr>
<tr>
<td><strong>Materials and Supplies (Itemize)</strong></td>
<td></td>
</tr>
<tr>
<td>Lab Supplies</td>
<td>$40,000</td>
</tr>
<tr>
<td>Publication Costs (Itemize)</td>
<td></td>
</tr>
<tr>
<td>Consultant Services (Itemize)</td>
<td>$5,000</td>
</tr>
<tr>
<td>ADP/Computer Services (Itemize)</td>
<td>$2,500</td>
</tr>
<tr>
<td>Equipment or Facility Rental/User Fees (Itemize)</td>
<td>$0</td>
</tr>
<tr>
<td>Alterations and Renovations (Itemize)</td>
<td>$0</td>
</tr>
<tr>
<td>Other (Itemize)</td>
<td></td>
</tr>
<tr>
<td><strong>PUBLICATION COSTS</strong></td>
<td></td>
</tr>
<tr>
<td>Postage</td>
<td>$5,000</td>
</tr>
<tr>
<td>Animal Costs</td>
<td>$2,000</td>
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<tr>
<td><strong>PATIENT CARE COSTS</strong></td>
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<tr>
<td>Inpatient</td>
<td>$0</td>
</tr>
<tr>
<td>Outpatient</td>
<td>$0</td>
</tr>
<tr>
<td><strong>SUBAWARDS/CONSORTIUM/CONTRACTUAL DIRECT COSTS</strong></td>
<td></td>
</tr>
<tr>
<td><strong>SUBTOTAL DIRECT COSTS FOR INITIAL BUDGET PERIOD</strong></td>
<td>$331,976</td>
</tr>
<tr>
<td><strong>SUBAWARDS/CONSORTIUM/CONTRACTUAL INDIRECT COSTS (FACILITIES AND ADMINISTRATIVE)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL DIRECT COSTS FOR INITIAL BUDGET PERIOD</strong></td>
<td>$331,976</td>
</tr>
</tbody>
</table>
### BUDGET EXAMPLE

#### TOTAL DIRECT COSTS

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONNEL: Salary &amp; fringe benefits. Applicant organization only</td>
<td>$263,476</td>
</tr>
<tr>
<td>EQUIPMENT</td>
<td>$8,000</td>
</tr>
<tr>
<td>TRAVEL</td>
<td>$8,000</td>
</tr>
<tr>
<td>PARTICIPANT/TRAINEE SUPPORT COSTS</td>
<td>-</td>
</tr>
<tr>
<td>TUITION/STIPENDS</td>
<td>-</td>
</tr>
<tr>
<td>MATERIALS AND SUPPLIES</td>
<td>$40,000</td>
</tr>
<tr>
<td>PUBLICATION COSTS</td>
<td>$5,000</td>
</tr>
<tr>
<td>CONSULTANT SERVICES</td>
<td>$2,500</td>
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<tr>
<td>OTHER</td>
<td>$7,500</td>
</tr>
<tr>
<td>PATIENT CARE COSTS</td>
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</tr>
<tr>
<td>INPATIENT</td>
<td></td>
</tr>
<tr>
<td>OUTPATIENT</td>
<td></td>
</tr>
<tr>
<td>SUBAWARDS/CONSORTIUM/CONTRACTUAL DIRECT COSTS</td>
<td>-</td>
</tr>
<tr>
<td>SUBTOTAL DIRECT COSTS</td>
<td>$331,976</td>
</tr>
<tr>
<td>SUBAWARDS/CONSORTIUM/CONTRACTUAL F&amp;A</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL DIRECT COSTS PER BUDGET PERIOD</td>
<td>$331,976</td>
</tr>
<tr>
<td>TOTAL DIRECT COSTS FOR ENTIRE PROJECT (ALL PERIODS)</td>
<td>$331,976</td>
</tr>
</tbody>
</table>
# Budget Example

## Total Direct & Indirect Costs

<table>
<thead>
<tr>
<th>Exempt Costs</th>
<th>Initial Budget Period</th>
<th>2nd Budget Period</th>
<th>3rd Budget Period</th>
<th>4th Budget Period</th>
<th>5th Budget Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment &gt;$5K per unit</td>
<td>$8,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Tuition</td>
<td>-</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Rent</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Subaward costs &gt;$25K</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

## Indirect Cost Calculation Using New Rates

<table>
<thead>
<tr>
<th></th>
<th>Initial</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
<th>5th</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Direct Costs</strong></td>
<td>$331,976</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Modified Total Direct Costs</strong></td>
<td>$323,976</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Indirect Costs @ IDC Rate</strong></td>
<td>$165,228</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Costs Per Budget Period**

<table>
<thead>
<tr>
<th></th>
<th>Initial</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
<th>5th</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Costs For Entire Project (All Periods)</strong></td>
<td>$497,204</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Eff. 7/1/2019

51.00%
HOW?
TELL THE FUNDER JUST HOW YOU EXPECT TO CARRY OUT THE PROJECT.

IN ADDITION TO THE FUNDER FOR WHOM YOU’RE PREPARING THIS BUDGET, WHAT OTHER FUNDERS (SUB AWARDS) DO YOU EXPECT TO SUPPORT YOUR PROJECT.

WHICH OTHER FUNDING AGENCIES HAVE ALREADY MADE A COMMITMENT AND WHICH ARE PENDING?

WILL YOU HAVE ANY IN-KIND INCOME? THAT IS, WILL ANYONE BE DONATING GOODS OR SERVICES, SUCH AS VOLUNTEERS, TO THE PROJECT? BE SURE YOU LIST EVERYTHING HERE. THE MORE SOURCES SUPPORTING YOUR PROJECT, THE BETTER IT WILL LOOK TO THE FUNDER.
WHY?
BUDGET JUSTIFICATIONS & NARRATIVES
WHY ARE THEY IMPORTANT?

1. Sometimes, everything just can't be clear from numbers alone, so that is where the budget justification comes in and will put important expenses into context.

2. Serves as documentation of how you arrived at cost. Your largest expenses will most often need explanation, especially if their role in the project is not clear.

3. Provides rationale to the funder that the allocations are warranted and that the program will be afforded over time.

A well thought-out, detailed budget justification, shows the funding agency that you have thoroughly thought your project through, you have a good plan for each expense and how each one will facilitate the overall aims of the project.
SAMPLE DETAILED BUDGET JUSTIFICATION
KEY PERSONNEL

SENIOR KEY PERSONNEL

**Name, PhD. Contact Principal Investigator.** Dr. ________ is an Associate Professor in the Division of Medical Genetics in the College of Medicine at UAMS. Dr. ________ will serve as the Lead PI, and co-PI, Dr. ________, will be responsible for the overall performance of the project. Dr. ________ is the PI (insert name of study), and has extensive experience interacting with this population. Dr. ________ also has extensive laboratory experience in genetic variation determination in relation to disease risk. She will be responsible for the proper handling and cataloging of bio specimens, and for ensuring that all epigenetic and TL analyses are carried out in a stringent and timely manner. Drs. ______ and ____ will co-lead monthly meetings with study co-investigators and will meet individually each week with study staff to ensure appropriate progress on the project. Dr. ______, Dr. _____, and Dr. ______ will meet weekly via Skype, telephone, or WebEx to discuss the progress of the project and to identify any adjustments that need to be made. Dr. ________ will participate in manuscript writing and in presentation of study results at national meetings. She will devote 20% effort (2.4 calendar months) to the project. Salary support is requested for all 5 years of the project.

**Name, PhD, Multiple Principal Investigator,** is a Professor in the Department of Epidemiology, College of Public Health at UAMS. Dr. _______ is an experienced epidemiologist. He has extensive experience with cohort recruitment and questionnaire administration and design. Drs. ______ and ______ will meet weekly with Dr. ________ to ensure progress of the study and to quickly identify any adjustments that should be made. Dr. ______ will work closely with ________ and will meet with his study staff weekly to make sure that recruitment benchmarks are met. Along with Dr. ________, Dr. _______ will be responsible for the design and interpretation of questionnaire data. He will be responsible for oversight of database construction and quality and will be responsible for manuscript writing and presentation of study results at national meetings. Dr. _______ will devote 15% effort (1.8 calendar months) to the project. Salary support is requested for all 5 years of the project.

**Name, PhD, Co-Investigator.** Dr. _______ is an Assistant Professor in the Department of Environmental and Occupational Health, College of Public Health, at UAMS. She has extensive expertise in bioinformatics and working with data derived from the Illumina 850K EPIC Bead chip. Dr. _____ will be responsible for bioinformatics processing and the analysis of DNAm for age acceleration assessment. She will also work closely with Dr. _____ at the Louisiana State University Health Science Center on the bio statistical analyses of the data produced, and will participate in manuscript writing. She will devote 10% effort (1.2 calendar months) to the project in Years 2-5.
SAMPLE DETAILED BUDGET JUSTIFICATION

OTHER PERSONNEL

Name, BS, Research Assistant. Under the direction of Dr. _____, _______ will be responsible for entering bio specimens into a tracking database upon receipt in the laboratory. She will also be responsible for DNA extraction and quantification, sTL determinations, and bisulfite preparation of DNA for Illumina analyses. She will contribute to manuscript preparation and reporting of results at staff meetings. _____ will devote 50% effort (6 calendar months) to the project in all 5 years, with salary support requested.

Name, Study Coordinator. ______ has worked closely with Dr. ______ for several years in both case-control study recruitment and as an interviewer/recruiter for the _____ Study since its inception. Under Dr. _____ supervision, Ms. ______ will work with Ms. _____ and Mr. ______ and be responsible for overseeing the day-to-day recruitment, questionnaire administration, and coordination of saliva specimen procurement for DNA studies. Ms. Runnells will devote 100% effort (12 calendar months) to the project in all 5 years, with salary support requested.

Name. Ms. ______ is a study recruiter for Dr. _____ studies’ and she will be responsible for contacting and gaining the consent of study subjects and administering the questionnaire. She will devote 100% effort (12 calendar months) to the current project, with salary support requested.
SAMPLE DETAILED BUDGET JUSTIFICATION

TRAVEL

Travel funds are requested for the Principal Investigator and Multiple-Principal Investigator to attend the required NICHD annual workshop each year of the project and for one investigator to attend the IGES and ASHG annual meetings.

Foreign / International Travel

IGES (International Genetic Epidemiology Society) 2019 Annual Meeting - To be held in Heidelberg, Germany:
$2,600 x 1 investigator = $2,600.

Funds are requested for one investigator to attend and present scientific data at the IGES annual meeting.

• Registration Costs @ $500 x 1 investigator = $500
• Round-trip (RT) airfare estimated @ $1,030 RT x 1 investigator = $1,030
• Airfare baggage fees @ $50 RT x 1 investigator = $50
• Ground transportation/telephone @ 120 RT x 1 investigator = $120
• Two nights lodging x 1 investigator @ $300/night = $600
• Meals for 3 days @ $100/day x 1 investigator = $300

ASHG (American Society of Human Genetics) 2019 Annual Meeting - To be held in Canada:
$2,500 x 1 investigator = $2,500.

• Funds are requested for one investigator to attend and present scientific data at the ASHG annual meeting.
• Registration Costs @ $400 x 1 investigator = $400
• Round-trip (RT) airfare estimated @ $700 RT x 1 investigator = $700
• Airfare baggage fees @ $50 RT x 1 investigator = $50
• Ground transportation/telephone @ 100 RT x 1 investigator = $100
• Four nights lodging x 1 investigator @ $250/night = $1,000
• Meals for 5 days @ $50/day x 1 investigator = $250
SAMPLE DETAILED BUDGET JUSTIFICATION
OTHER EXPENSE AND SUBAWARDS

OTHER EXPENSES

Publication Costs
Funds in the amount of $4,000 are requested in Year 2 for publication costs. We anticipate to publish 2 papers in Year 2 (2 papers @ $2,000=$4,000).

Funds in the amount of $6,000 are requested in Years 3-5 for publication costs. We anticipate to publish 3 papers in Years 3-5 (3 papers @ $2,000= $6,000).

Participant Incentive Cost
Funds in the amount of $5,000 are requested in Year 1 and Year 5 for gift cards for participants (100 participants @ $50 per card).

Funds in the amount of $10,000 are requested in Years 2-4 for gift cards for participants (200 participants @ $50 per card).

Subawards/Consortium/Contractual Costs
Dr. ______ will subcontract in Years 1-5 with Dr. _______ at the Saint Louis University and Dr. Lin at the Louisiana State University Health Science Center. Please see their detailed budget and budget justification.
The University of Arkansas for Medical Sciences’ Fringe Benefit Rates were calculated using the employee’s actual fringe rate and 29% for the TBN position, as presented in the Research and Related Detailed Budget.
Indirect costs are calculated at the University of Arkansas for Medical Science’s federally negotiated rate per agreement dated 9/26/2017. For the proposed project, 51% is applied in Year 1 and 52% is applied in Years 2-4.
UAMS FACILITIES AND ADMINISTRATION RATES

• APPLIED TO ALL SPONSORED PROJECTS UNLESS THE SPONSOR POLICY / PROGRAM LIMITS INDIRECT RECOVERY

• BASED UPON FUNCTION AND PURPOSE & LOCATION OF THE PROJECT
  • RESEARCH
  • INSTRUCTION
  • OTHER SPONSORED ACTIVITIES
  • ON-CAMPUS
  • OFF-CAMPUS

• UAMS F&A RATES CAN BE FOUND AT THE LINK BELOW: http://orsp.uams.edu/institutional-information
UAMS’ FACILITIES & ADMINISTRATIVE RATES (INDIRECT COSTS)

• 7/1/2018 – 6/30/2019 50% ON-CAMPUS ORGANIZED RESEARCH
• 7/1/2019 – 6/30/2020 51% ON-CAMPUS ORGANIZED RESEARCH
• 7/1/2020 – 6/30/2021 52% ON-CAMPUS ORGANIZED RESEARCH

• 7/1/2017 – 6/30/2021 47.5% ON-CAMPUS INSTRUCTION
• 7/1/2017 – 6/30/2021 26% ON-CAMPUS OTHER SPONSORED ACTIVITIES
• 7/1/2017 – 6/30/2021 26% OFF-CAMPUS ALL PROGRAMS

• THESE RATES ALSO APPLY TO INDUSTRY-SPONSORED RESEARCH AGREEMENTS. EFFECTIVE PERIOD: 7/1/2017 – 6/30/2021

• INDIRECT COST RATE AGREEMENT DATED: 9/26/2017
• DHHS/DIVISION OF COST ALLOCATION
• POC NAME: ARIF KARIM
• POS PHONE #: (214) 767-3261
COLLEGES AND UNIVERSITIES RATE AGREEMENT

RTN: 1716046242A1
ORGANIZATION: University of Arkansas for Medical Sciences
4301 West Markham
Mail Slot 545
Little Rock, AR 72205-7199

DATE: 09/26/2017
FILING REF.: The preceding agreement was dated 12/17/2013

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

**SECTION I: Facilities And Administrative Cost Rates**

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<thead>
<tr>
<th>RATE TYPES:</th>
<th>FIXED</th>
<th>FINAL</th>
<th>PROV. (PROVISIONAL)</th>
<th>PRED. (PREDETERMINED)</th>
</tr>
</thead>
</table>

**EFFECTIVE PERIOD**

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE(%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
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</thead>
<tbody>
<tr>
<td>PRED.</td>
<td>07/01/2017</td>
<td>06/30/2018</td>
<td>49.00</td>
<td>On Campus</td>
<td>Organized Research</td>
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<tr>
<td>PRED.</td>
<td>07/01/2018</td>
<td>06/30/2019</td>
<td>50.00</td>
<td>On Campus</td>
<td>Organized Research</td>
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<tr>
<td>PRED.</td>
<td>07/01/2019</td>
<td>06/30/2020</td>
<td>51.00</td>
<td>On Campus</td>
<td>Organized Research</td>
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<tr>
<td>PRED.</td>
<td>07/01/2020</td>
<td>06/30/2021</td>
<td>52.00</td>
<td>On Campus</td>
<td>Organized Research</td>
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<tr>
<td>PRED.</td>
<td>07/01/2017</td>
<td>06/30/2021</td>
<td>47.50</td>
<td>On Campus</td>
<td>Instruction</td>
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<td>PRED.</td>
<td>07/01/2017</td>
<td>06/30/2021</td>
<td>26.00</td>
<td>On Campus</td>
<td>Other Sponsored Activities</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2017</td>
<td>06/30/2021</td>
<td>26.00</td>
<td>Off Campus</td>
<td>All Programs</td>
</tr>
<tr>
<td>PROV.</td>
<td>07/01/2021</td>
<td>Until Amended</td>
<td>26.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Use same rates and conditions as those cited for fiscal year ending June 30, 2021.
CALCULATING F&A

IDENTIFY BUDGETARY EXCLUSIONS

- EQUIPMENT (Any single asset which has an acquisition cost of $5,000 or more and a useful life of more than one year, whether purchased outright, acquired through a capital lease or through donation)
- PATIENT CARE CHARGES
- TUITION AND FEES REMISSION
- RENTAL COSTS OF OFF-SITE FACILITIES
- SCHOLARSHIPS
- FELLOWSHIPS
- SUBCONTRACTS IN EXCESS OF THE FIRST $25,000

TO DETERMINE THE MODIFIED TOTAL DIRECT COST BASE (MTDC)
- \( \text{TOTAL DIRECT COSTS} - \text{ITEMS NOT CHARGED WITH F&A} \)

TO DETERMINE THE TOTAL DIRECT COST BASE (TDC)
- \( \text{TOTAL DIRECT COSTS} \times \text{F&A RATE WITHOUT ANY EXCLUSIONS} \)
BUDGET COST SHARING

COST SHARING IS THE PORTION OF TOTAL COSTS OF A SPONSORED PROJECT PAID FOR BY THE INSTITUTION, RATHER THAN THE SPONSOR

4 TYPES OF COST SHARE

• MANDATORY COST SHARE:
  • IS REQUIRE BY THE SPONSOR AS A CONDITION OF OBTAINING AN AWARD. THE COST-SHARING COMMITMENT MUST BE INCLUDED IN THE PROPOSAL TO BE CONSIDERED BY THE SPONSOR

• SALARY CAP COST SHARE:
  • SHARING WHICH OCCURS WHEN THE UNIVERSITY RECORDS EFFORT BY INDIVIDUALS WHOSE SALARY EXCEEDS A SPONSOR-IMPOSED LIMIT FOR INDIVIDUAL SALARIES (MOST NOTABLY NIH). IT MUST BE IDENTIFIED FOR EFFORT REPORTING, BUT IT IS UNALLOWABLE TOWARD MANDATORY COMMITTED COST SHARE.

UAMS Cost Sharing Policy 8.3.02

UAMS Cost Sharing Policy 8.3.02

http://www.uams.edu/AdminGuide/WIN08302.html
COST SHARE

• VOLUNTARY COMMITTED COST SHARE: (NOT ALLOWED)
  • COST SHARING THE UNIVERSITY MAY OFFER IN A PROPOSAL TO RELECT ACCURATELY THE TOTAL RESOURCES NECESSARY TO COMPLETE A PROJECT.
  • EXAMPLES OF ANY NON-SPONSORED EXPENDITURE WHICH RESULTS IN TOTAL COST SHARING OF EXPENSES IN EXCESS OF THAT REQUIRED IN THE PUBLISHED DESCRIPTION OF FEDERAL PROGRAMS
  
  UAMS DOES NOT ALLOW THE INCLUSION OF ANY VOLUNTARY COMMITTED COST SHARE IN GRANT PROPOSALS (EXCEPTIONS TO THIS STATEMENT MUST BE APPROVED FROM THE DEPT. CHAIR AND COLLEGE DEAN OR THEIR DESIGNEES.

• VOLUNTARY UNCOMMITTED COST SHARE:
  • COST SHARING THAT IS NOT COMMITTED OR BUDGETED FOR IN A SPONSORED AGREEMENT. IT NEED NOT BE TRACKED OR REPORTED TO THE SPONSOR. EXAMPLES INCLUDE COST OVERRUNS OR EFFORT OF PERSONNEL IN EXCESS OF THAT ORIGINALLY COMMITTED

SEE UAMS ADMIN GUIDE 8.3.02
SOURCE OF FUNDS FOR COST SHARE IN-KIND

USE OF WAIVED INDIRECT COSTS:

• IF THE PI DOES NOT WISH TO REQUEST INDIRECT COSTS IN THE GRANT PROPOSAL, A WAIVER OF THESE COSTS MUST BE OBTAINED FROM DR. CORNETT BEFORE THE PROPOSAL IS SIGNED AND SUBMITTED

• THESE COSTS MAY THEN BE USED AS COST SHARE IF APPROVED BY THE GRANTING AGENCY. THIS CALCULATION IS “OFF THE BOOKS,” AND WILL NOT REQUIRE THE IDENTIFICATION OF A SOURCE OF FUNDS.
RESPONSIBILITY FOR FUNDING COST SHARE

• RESPONSIBILITY FOR IDENTIFYING THE FUNDING OF COST SHARE IS ASSUMED BY THE DEPARTMENT SUBMITTING THE PROPOSAL

• INCLUSION OF EFFORT OF ANOTHER DEPARTMENT’S PERSONNEL SHOULD BE APPROVED PRIOR TO SUBMISSION, AND FUNDING FOR THE EFFORT MUST BE IDENTIFIED BEFORE SUBMISSION
TIPS

• PROJECT NARRATIVE AND BUDGET MUST BE CONSISTENT

• FOLLOW SPONSOR’S DIRECTIONS

• DO NOT WAIT UNTIL THE LAST MINUTE.

• THE BUDGET AND JUSTIFICATION MUST TELL THE STORY OF YOUR PROJECT AND STAND ALONE

• HAVE THAN ONE PERSON PROOFREAD

• CONSISTANT FORMAT-NUMBERS, DOLLAR SIGNS, DECIMALS, COMMAS, CALENDAR MONTHS

• CLEARLY JUSTIFY YOUR FIURES WITH REAL BIDS/ESTIMATES FROM VENDRS, REAL TRAVEL LOCATIONS, REAL MILEAGE, AND REAL SALARIES
WHERE TO GET HELP!

- OFFICE OF SPONSORED PROGRAMS ADMINISTRATIVE NETWORK (OSPAN) @ [http://ospan.uams.edu/](http://ospan.uams.edu/)
- YOUR ORSP OFFICE LIAISON @ [http://orsp.uams.edu/](http://orsp.uams.edu/)
- NIH OER GRANTS AND FUNDING INFORMATION
  - [http://grants.nih.gov/grants/about_grants.htm](http://grants.nih.gov/grants/about_grants.htm)
- SF424 R&R GUIDES AND FAQs
  - [http://grants.nih.gov/grants/funding/424/index.htm#inst](http://grants.nih.gov/grants/funding/424/index.htm#inst)
  - [http://grants.nih.gov/grants/funding/modular/modular.htm](http://grants.nih.gov/grants/funding/modular/modular.htm)

PHS 398 INSTRUCTIONS
- YOUR SPECIFIC FUNDING AGENCY PROGRAM AND GRANTS MANAGEMENT OFFICE
  - Angie Brock: 320-7053 @ [brockangie@uams.edu](mailto:brockangie@uams.edu)
THE TRUE TEST
TAKE HOME MESSAGE

IF SOMEONE CAN NOT UNDERSTAND YOUR PROJECT FROM READING YOUR BUDGET AND JUSTIFICATION, IT STILL NEEDS WORK!
QUESTIONS?